

**ASSEMBLY BILL**

**No. 2102**

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**Introduced by Assembly Member Hill**

February 23, 2012

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An act to amend Section 6563 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2102, as introduced, Hill. State Board of Equalization: determination.

The State Board of Equalization, if not satisfied with a return or the amount of tax, may compute and determine the amount required to be paid, as specified. A person against whom a determination is made may petition for a redetermination. The board may decrease or increase the amount of the determination, as provided.

This bill would make technical, nonsubstantive changes to this provision.

Vote: majority. Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 6563 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 6563. (a) The board may decrease or increase the amount of
- 4 the determination before it becomes final, but the amount may be
- 5 increased only if a claim for the increase is asserted by the board
- 6 at or before the hearing. Unless the penalty imposed by Section
- 7 6485 or Section 6514 applies to the amount of the determination

- 1 as originally made or as increased, the claim for increase must be  
2 asserted during ~~one~~ *either* of the following applicable periods:
- 3 (1) In the case of ~~any~~ *a* taxpayer whose reported gross receipts  
4 and total sales price of property sold or purchased by him or her  
5 is less than ten million dollars (\$10,000,000) in each calendar  
6 quarter of the period or periods to which the determination applies,  
7 within three years after the first deficiency determination or within  
8 three years after the time tax records requested by the board were  
9 made available, whichever is later.
- 10 (2) In the case of any other taxpayer, within eight years after  
11 the first deficiency determination or within eight years after the  
12 time tax records requested by the board were made available,  
13 whichever is later.
- 14 (b) If the taxpayer and the board mutually agree, the time limits  
15 specified in subdivision (a) may be waived.
- 16 (c) The board shall specify the information on which it bases  
17 its increase.